

## 2005 Legislative Revision:

County: 27 Lincoln
District: 0519 Troy Elem

			J	FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	<u>iit</u>	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	TROY	У К-6	220	14,192.50	955,702.00	222	14,395.25	964,345.80
<b>M</b> 1	TROY	Y 7-8	94	67,581.90	522,710.50	89	65,329.17	495,018.00
2.	* DIR	RECT STATE AID	)					697,403.54
3.	FY2	2006 BUDGET LII	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						1,352,398.08
	* c.	Maximum Budget	t Limit					1,709,113.42
	* d.	Highest Budget W						
		excluding tuition,						1,655,163.66
	* e.	Highest Budget W						1,709,113.42
	* f.	Highest Voted Ar	nount (3e-3	d)				53,949.76
4.	PRI	OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	t				1,224,932.42
	* b.	FY 2004-2005 M	aximum Bu	dget				1,550,732.28
	* c.	FY 2004-2005 A	NB					301
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			1,527,698.00
	* e.	FY 2004-2005 Ov	er-BASE I	evy As Submit	ted On Budget .			302,765.58
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	alized EQ
5.	SPE	CCIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		E: Block Grant Eligiing listed. Block Gra						eeive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
	Bloo	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			43,554.94
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		14,516.22
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			16,392.10
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	74,463.26
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

	unty:	27 Lincoln						
DIS		0519 Troy Elem						
		quired Local Match			14,373.13			
	* f(i). District's Required Match for IBG [5a X 0.33]  f(ii) District's Required Match for RSBG [5b X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]							
		•			4,790.35			
		•	perative [5e X 0.	33]	N/A			
	* I(1V	) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			19,163.48			
	Miı	nimum Special Education Budget To Avoid Reversi	ons					
	* g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]	rsions		77,234.64			
6.	FL	EXIBILITY FUNDING (ESTIMATED):						
		e: Statewide appropriation, school count, and large school c	ount are subject to	change through Octo	ber enrollment			
	coui	n. 2005-2006 Appropriation (estimated)			0.00			
			Statewide	District	0.00			
		tewide/District Data 5 Year Average ANB		District				
	a. b.	Prior Year ANB						
	c.	Estimated School Count						
	d.	Estimated Large School Count						
		2005-2006 Payments (estimated)						
	e.							
	c.	(40% statewide appropriation / statewide 5 year average) x district 5 year						
		average] + [(20% statewide appropriation / statewide	-	•				
		district prior year ANB]						
	f.	District K12 Public School Funding						
		[(15% statewide appropriation / statewide school couschool count]	ınt) x district					
	g.	District Large K12 Public School Funding						
		[(25% statewide appropriation / statewide large school large school count]	ol count) x distric	et				
	h.	Total Flex Fund Entitlement (estimated)			0.00			
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	B:				
	~		Elementary	High School				
		inty	25 202 210 00	25 202 210 00				
	a.	Tax Year 2004 County Taxable Value		25,383,210.00				
	b.	FY 2004-05 County ANB (Budgeted)		1,197 21.21				
	c.	County Retirement Mill Value per ANB	13.99	21.21				
		trict	2.015.770.00	***/*				
	d.	Tax Year 2004 District Taxable Value		N/A				
	e.	FY 2004-05 District ANB (Budgeted)		N/A				
	f.	District Debt Service Mill Value Per ANB	12.68	N/A				
		tewide	21.50	42.00				
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86				

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24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 27 Lincoln
District: 0519 Troy Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	492,151.99	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	31,306.80	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	9,793,913.96	N/A
	(e)	District taxable valuation (Tax Year 2004)***	3,815,779.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	5,978.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	130,784.65	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	68,305.93	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	16,392.10	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 27 Lincoln District: 0520 Troy H S

				FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	TROY	7 HS 9-12	186	225,273.00	1,030,021.50	205	225,273.00	1,134,265.00
2.	* DIR	ECT STATE AID	)					607,713.49
3.	FY2	006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						1,135,788.78
	* c.	Maximum Budget	t Limit					1,419,735.97
	* d.	Highest Budget W						
		excluding tuition,						1,339,394.70
	* e.	Highest Budget W						1,419,735.97
	* f.	Highest Voted Ar	nount (3e-3	id)				80,341.27
4.	PRI	OR YEAR INFOI						
	* a.	FY 2004-2005 BA	U					1,098,579.08
	* b.	FY 2004-2005 M		· ·				1,373,223.85
	* c.	FY 2004-2005 A						204
	* d.	FY 2004-2005 Ac	-	•				1,302,185.00
	* e.	FY 2004-2005 Ov		•	_			203,605.92
	* f.	FY 2004-2005 Eq	qualization	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eeive the
	Bloc	ek Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Instr	ructional Block Gra	ınt Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spec	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			25,800.06
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		8,598.78
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	34,398.84
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

	unty:	0520 Troy H S					
DI:		·					
		quired Local Match			9 514 02		
		District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]			8,514.02 2,837.60		
		District's RSBG Match to be Paid by District to Coo			2,837.00 N/A		
		) Total Required Local Match To Avoid Reversions	perative [3e A 0.	33]	IV/A		
	1(11	[5f(i) + 5f(ii) + 5f(iii)]			11,351.62		
	Mi	nimum Special Education Budget To Avoid Reversi	ons				
	* g.	Minimum Special Education Budget to Avoid Rever			45 750 46		
		[5a + 5b + 5f(iv)]			45,750.46		
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school count.	ount are subject to	change through Octo	ner enrollment		
	cou		ount are subject to	change through octor	ser emoniment		
	FY	2005-2006 Appropriation (estimated)			0.00		
	Sta	tewide/District Data	Statewide	District			
	a.	5 Year Average ANB	0.0				
	b.	Prior Year ANB					
	c.	Estimated School Count	_ 0				
	d.	Estimated Large School Count	_ 0				
	FY	2005-2006 Payments (estimated)					
	e.						
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]					
	f.	District K12 Public School Funding					
		[(15% statewide appropriation / statewide school couschool count]	nt) x district				
	g.	District Large K12 Public School Funding					
		[(25% statewide appropriation / statewide large school large school count]	ol count) x distric	et			
	h.	Total Flex Fund Entitlement (estimated)			0.00		
7.	DE	BT SERVICES FUND AND COUNTY RETIREMI	ENT FUND GTI	B:			
	C		Elementary	High School			
		unty Toy Veer 2004 County Toychle Velve	25 292 210 00	25 292 210 00			
	a. b.	Tax Year 2004 County Taxable Value FY 2004-05 County ANB (Budgeted)	1.014	25,383,210.00 1,197			
	c.	County Retirement Mill Value per ANB	13.99	21.21			
			13.77	21.21			
	d.	trict Tax Year 2004 District Taxable Value	N/A	5,067,097.00			
	e.	FY 2004-05 District ANB (Budgeted)	N/A	3,007,097.00			
	f.	District Debt Service Mill Value Per ANB	N/A	24.84			
		tewide	11/71	27.07			
	>51a ** g.	Statewide Retirement Mill Value per ANB	21.59	42.86			
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59			
	11.	Tachity Guaranteed Willi Value per AND	27.70	77.57			

**County:** 

27 Lincoln

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 27 Lincoln District: 0520 Troy H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	461,009.88
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	15,370.71
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	13,595,902.04
	(e)	District taxable valuation (Tax Year 2004)***	N/A	5,067,097.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	8,529.00

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	57,252.02	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	48,510.27	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 27 Lincoln

**District: 0522 Libby K-12 Schools** 

		FY 2005-2006			3 Year Avg ANB			
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB	
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement	
E1	LIBBY K-6	588	13,787.00	2,532,692.40	658	14,192.50	2,829,597.40	
H1	LIBBY HS 9-12	581	225,273.00	3,160,059.00	606	225,273.00	3,292,246.50	
M1	LIBBY 7-8	276	72,087.36	1,522,209.00	281	67,581.90	1,549,434.00	
2.	* DIRECT STATE AID	)					3,566,311.42	
3.	FY2006 BUDGET LI	MITS						
	* a. Required % of Sp	ecial Ed Fu	ınding in Maxim	num [MCA 20-9-	-306(8)]		93%	
	* b. BASE Budget						6,855,730.10	
	* c. Maximum Budget Limit							
	* d. Highest Budget V						7,750,943.79	
	excluding tuition, excess reserves, and other overBASE revenues							
	* e. Highest Budget With A Vote  * f. Highest Voted Amount (3e-3d)						8,630,485.89	
	•						879,542.10	
4.	PRIOR YEAR INFO						6 261 045 10	
	* a. FY 2004-2005 BA * b. FY 2004-2005 M	_						
	* b. FY 2004-2005 M * c. FY 2004-2005 Al		C				8,014,426.74	
	* d. FY 2004-2005 A						7,256,258.88	
	* e. FY 2004-2005 O	-	_				895,213.69	
	* f. FY 2004-2005 Ed		•	•			alized EQ	
_		_				Equ	anizea EQ	
5.	SPECIAL EDUCATION NOTE: Block Grant Eligi		,	*	VOIL OF CITE	lified and will rec	aiva tha	
	funding listed. Block Gra						erve the	
	Block Grant Eligibilit	y Status?					Yes	
	Block Grant Rates							
	Instructional Block Gra	ınt Rate [IB	G] per ANB				138.71	
	Related Services Block						46.23	
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924	
	Special Education All							
	* a. Instructional Bloc	k Grant En	titlement [IBG r	ate X ANB]			200,435.95	
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		66,802.35	
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)_			70,668.74	
	* d. Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	337,907.04	
	<b>Prorated Cooperative</b>	Cost Payr	nents (Member	s of Cooperative	es Only)			
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A	

District: 0522 Libby K-12 Schools

*	f(i).	District's Required Match for IBG [5a X 0.33]	66,143.87
	f(ii)	District's Required Match for RSBG [5b X 0.33]	22,044.78
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
*	f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	88,188.65
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	355,426.95

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
	b.	FY 2004-05 County ANB (Budgeted)	1,814	1,197
	c.	County Retirement Mill Value per ANB	13.99	21.21
	Distr	rict		
	d.	Tax Year 2004 District Taxable Value	11,202,995.00	11,202,995.00
	e.	FY 2004-05 District ANB (Budgeted)	917	589
	f.	District Debt Service Mill Value Per ANB	12.22	19.02
	State	ewide		
k	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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District: 0522 Libby K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,437,540.87	1,164,046.45
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	81,428.14	51,456.61
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	28,419,910.18	34,690,457.33
	(e)	District taxable valuation (Tax Year 2004)***	11,202,995.00	11,202,995.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	17,217.00	23,487.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	407,612.78	249,827.19	657,439.97
b.	FY2003-2004 amount to avoid reversion	225,148.52	140,527.48	365,676.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	44,640.59	26,028.15	70,668.74

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 27 Lincoln

District: 0527 Eureka Elem

				FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	EURI	EKA K-6	342	14,800.75	1,481,509.80	337	14,800.75	1,460,018.80
M1	EURI	EKA 7-8	125	60,823.71	694,125.00	124	60,823.71	688,603.00
2.	* DIR	RECT STATE AID	)					1,006,312.89
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						1,984,510.73
	* c.	Maximum Budget	t Limit					2,513,406.86
	* d.	Highest Budget W						
	.1.	excluding tuition,						2,264,685.49
	* e.	Highest Budget W						2,513,406.86
	* f.	Highest Voted An	nount (3e-3	d)				248,721.37
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	_					1,791,925.63
	* b.	FY 2004-2005 Ma		C				2,264,421.14
	* c.	FY 2004-2005 AN						453
	* d.	FY 2004-2005 Ac	_	_				2,102,100.39
	* e.	FY 2004-2005 Ov		•	•			280,174.76
	* f.	FY 2004-2005 Eq	ualization (	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		TE: Block Grant Eligiling listed. Block Gra						eeive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			64,777.57
	* b.	Related Services l	Block Gran	t Entitlement [R	SBG rate X AN	B]		21,589.41
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page).			44,706.82
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	131,073.80
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services l	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

District: 0527 Eureka Elem

reduir ea Beear Master	
* f(i). District's Required Match for IBG [5a X 0.33]	21,376.60
f(ii) District's Required Match for RSBG [5b X 0.33]	7,124.51
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	28,501.11
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions	
[5a + 5b + 5f(iv)]	114,868.09

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b.	FY 2004-05 County ANB (Budgeted)	1,814	1,197
c.	County Retirement Mill Value per ANB	13.99	21.21
D	istrict		
d.	Tax Year 2004 District Taxable Value	6,777,375.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	453	N/A
f.	District Debt Service Mill Value Per ANB	14.96	N/A
St	atewide		
⊧ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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District: 0527 Eureka Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	714,969.26	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	49,028.20	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	14,294,392.48	N/A
	(e)	District taxable valuation (Tax Year 2004)***	6,777,375.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	7,517.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	243,899.63	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	100,501.08	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	44,706.82	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 27 Lincoln

District: 0528 Lincoln County H S

WIII	be reflected on the F i 2006 in	ai budget ic	71111.				
1	CEDTIFIED AND		FY 2005-200	16		3 Year Avg Al	NB
1. * Bu	CERTIFIED ANB adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	LINCOLN CO HS 9-12	404	225,273.00	2,215,233.00	398	225,273.00	2,182,930.50
2.	* DIRECT STATE AID	)	·				1,090,906.18
							-,02 0,2 001-0
3.	* a. Required % of Sp		ınding in Mavin	num [MCA 20-9.	-306(8)1		75%
	1 1		•				2,057,006.86
	* b. BASE Budget  * c. Maximum Budget Limit						
	* d. Highest Budget W						2,571,258.58
	excluding tuition,			overBASE rever	nues		2,076,682.86
	* e. Highest Budget W	Vith A Vote					2,571,258.58
	* f. Highest Voted An	nount (3e-3	3d)				494,575.72
4.	PRIOR YEAR INFO	RMATION	N FOR BUDGE	TING:			
	* a. FY 2004-2005 BA	ASE Budge	et				1,977,631.22
	* b. FY 2004-2005 Ma	aximum Bı	ıdget				2,472,039.02
	* c. FY 2004-2005 AM	NB					404
	* d. FY 2004-2005 Ad	dopted Gen	eral Fund Budge	et			1,997,307.22
	* e. FY 2004-2005 Ov	ver-BASE	Levy As Submit	ted On Budget _			19,676.00
	* f. FY 2004-2005 Eq	ualization	Status			Equ	alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligil funding listed. Block Gra						eive the
	Block Grant Eligibility	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	Dispropo	rtionate Costs				1.314737924
	Special Education Alle	owable Co	st Payments				
	* a. Instructional Bloc	k Grant Er	ntitlement [IBG 1	rate X ANB]			56,038.84
	* b. Related Services l	Block Grar	nt Entitlement [R	SBG rate X AN	B]		18,676.92
	c. Reimbursement fo			•			0.00
	* d. Total Special Edu		=			5c]	74,715.76
	<b>Prorated Cooperative</b>	•	•	-	•		
	* e. Related Services l	Block Grar	nt Entitlement (P	aid Directly to C	Coop)		N/A

District: 0528 Lincoln County H S

		<del></del>	
*	f(i).	District's Required Match for IBG [5a X 0.33]	18,492.82
	f(ii)	District's Required Match for RSBG [5b X 0.33]	6,163.38
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	24,656.20
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	99,371.96

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
	b.	FY 2004-05 County ANB (Budgeted)	1,814	1,197
	c.	County Retirement Mill Value per ANB	13.99	21.21
	Dist	rict		
	d.	Tax Year 2004 District Taxable Value	N/A	9,113,118.00
	e.	FY 2004-05 District ANB (Budgeted)	N/A	404
	f.	District Debt Service Mill Value Per ANB	N/A	22.56
	State	ewide		
*	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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District: 0528 Lincoln County H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	829,488.93
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	27,934.18
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	24,470,855.56
	(e)	District taxable valuation (Tax Year 2004)***	N/A	9,113,118.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	15,358.00

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	86,977.48	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	83,750.89	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 27 Lincoln

District: 0529 Fortine Elem

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	FORTINE 1-8	48	20,275.00	209,342.40	47	20,275.00	204,985.80
2.	* DIRECT STATE AII	)					102,638.98
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	pecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						199,064.17
	* c. Maximum Budge	et Limit					249,384.98
	* d. Highest Budget V						
	excluding tuition						245,094.17
	* e. Highest Budget V						249,384.98
	* f. Highest Voted A	mount (3e-3	d)				4,290.81
4.	PRIOR YEAR INFO	_					
	* a. FY 2004-2005 B	C					179,534.10
	* b. FY 2004-2005 M		Ü				228,032.28
	* c. FY 2004-2005 A						46
	* d. FY 2004-2005 A	-	_				225,564.10
	* e. FY 2004-2005 O		•	_			46,030.00
	* f. FY 2004-2005 E	qualization S	Status			Equ	ialized EQ
5.	SPECIAL EDUCATI		,	*			
	NOTE: Block Grant Eligi funding listed. Block Grant Eligi						ceive the
	Block Grant Eligibilit	ty Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	c Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determin	e Dispropor	tionate Costs				1.314737924
	Special Education All	lowable Cos	st Payments				
	* a. Instructional Bloo	ck Grant En	titlement [IBG 1	rate X ANB]			6,658.08
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement f	or Dispropo	rtionate Costs (	See Final Page)			3,686.66
	* d. Total Special Edu		•	` / -		5c]	10,344.74
	Prorated Cooperative	•		-	•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		2,219.04

( 'Alinty'	')'	Incoln
County:	41	Lincoln

District: 0529 Fortine Elem

	1	<del></del>	
*	f(i).	District's Required Match for IBG [5a X 0.33]	2,197.17
	f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	732.28
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	2,929.45
	Mini	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	9,587.53

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
$\mathbf{C}$	ounty		
a.	Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b.	FY 2004-05 County ANB (Budgeted)	1,814	1,197
c.	County Retirement Mill Value per ANB	13.99	21.21
D	istrict		
d.	Tax Year 2004 District Taxable Value	1,270,666.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	46	N/A
f.	District Debt Service Mill Value Per ANB	27.62	N/A
St	atewide		
* g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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County: 27 Lincoln
District: 0529 Fortine Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	72,392.53	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,988.39	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	1,447,797.01	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,270,666.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	177.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	19,899.77	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	8,125.66	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	3,686.66	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 27 Lincoln

District: 0530 McCormick Elem

		J	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	MCCORMICK K-8	20	20,275.00	87,282.00	18	20,275.00	78,557.40
2.	* DIRECT STATE AID	)					48,077.98
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						91,223.92
	* c. Maximum Budge						114,029.90
	* d. Highest Budget V			DACE			91,223.92
	excluding tuition,  * e. Highest Budget V						114,029.90
	* f. Highest Voted Ar						22,805.98
4	_						22,003.70
4.	* a. FY 2004-2005 B						78,265.19
	* b. FY 2004-2005 M	_					97,831.49
	* c. FY 2004-2005 Al		U				18
	* d. FY 2004-2005 Ac						78,265.19
	* e. FY 2004-2005 O	-	•				0.00
	* f. FY 2004-2005 Ed		•	•			alized EQ
5.	SPECIAL EDUCATION	- ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	= "Yes" means OI	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Cos	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			2,774.20
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		924.60
	c. Reimbursement fo			•			0.00
	* d. Total Special Edu		•	, , , -		5c]	3,698.80
	<b>Prorated Cooperative</b>	-		•	•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

District: 0530 McCormick Elem

Required	Local	Match
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*	f(i).	District's Required Match for IBG [5a X 0.33]	915.49
	f(ii)	District's Required Match for RSBG [5b X 0.33]	305.12
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	1,220.61
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	

Minimum Special Education Budget to Avoid Reversions

[5a + 5b + 5f(iv)]

4,919.41

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated)

0.00

**District** 

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Stat	Statewide	
a.	5 Year Average ANB	0.0
b.	Prior Year ANB	0
c.	Estimated School Count	0
d.	Estimated Large School Count	0

### FY2005-2006 Payments (estimated)

**District Student Funding** 

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

> [(15% statewide appropriation / statewide school count) x district school count]

District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

Total Flex Fund Entitlement (estimated) 0.00

#### 7. **DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b.	FY 2004-05 County ANB (Budgeted)	1,814	1,197
c.	County Retirement Mill Value per ANB	13.99	21.21
D	istrict		
d.	Tax Year 2004 District Taxable Value	381,149.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	18	N/A
f.	District Debt Service Mill Value Per ANB	21.17	N/A
St	tatewide		
∗ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0530 McCormick Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	32,612.40	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	1,244.59	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	633,464.28	N/A
	(e)	District taxable valuation (Tax Year 2004)***	381,149.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	252.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	3,300.00	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	3,263.03	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 27 Lincoln

District: 0532 Sylvanite Elem

		J	FY 2005-200	6		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	SYLVANITE 1-8	4	20,275.00	17,462.80	9	20,275.00	39,286.80
2.	* DIRECT STATE AID	)					26,624.12
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						48,685.10
	* c. Maximum Budge						60,856.38
	* d. Highest Budget V			DAGE			61 042 96
	excluding tuition,  * e. Highest Budget V						61,043.86 66,372.00
	* f. Highest Voted Ar						5,328.14
	_						3,320.14
4.	* a. FY 2004-2005 BA						54 012 24
	* a. FY 2004-2005 BASE Budget   * b. FY 2004-2005 Maximum Budget					54,013.24 67,516.55	
	* c. FY 2004-2005 Al		_				07,510.55
	* d. FY 2004-2005 Ac						66,372.00
	* e. FY 2004-2005 Ov	-	_				12,358.76
	* f. FY 2004-2005 Ed		•	•			ialized EQ
5.	SPECIAL EDUCATION	- ON FUNDI	NG (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	"Yes" means OI	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Cos	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	ate X ANB]			554.84
	* b. Related Services	Block Gran	Entitlement [R	SBG rate X AN	B]		184.92
	c. Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page).			0.00
	* d. Total Special Edu	ication Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	739.76
	<b>Prorated Cooperative</b>	•		-	• •		
	* e. Related Services	Block Gran	Entitlement (P	aid Directly to C	Coop)		N/A

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County:	77	Line	nIn
County.	41		LUIII

District: 0532 Sylvanite Elem

Required	Local	Match
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*	f(i).	District's Required Match for IBG [5a X 0.33]	183.10
		District's Required Match for RSBG [5b X 0.33]	61.02
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	244.12
	Mini	imum Special Education Budget To Avoid Reversions	
*	œ	Minimum Special Education Budget to Avoid Reversions	

\* g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)]

983.88

0.00

**District** 

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated)

Stat	ewide/District Data	Statewide
a.	5 Year Average ANB	0.0
b.	Prior Year ANB	0
c.	Estimated School Count	0
d.	Estimated Large School Count	0

### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	County		
a	Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b	. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c	County Retirement Mill Value per ANB	13.99	21.21
D	vistrict		
d	. Tax Year 2004 District Taxable Value	314,290.00	N/A
e	FY 2004-05 District ANB (Budgeted)	11	N/A
f.	District Debt Service Mill Value Per ANB	28.57	N/A
S	tatewide		
∗ g	. Statewide Retirement Mill Value per ANB	21.59	42.86
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

District: 0532 Sylvanite Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2004)****</li> <li>(b) 2004-05 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,732,103,083.00 1,732,103,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	22,658.72	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	760.58	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	438,175.10	N/A
	(e)	District taxable valuation (Tax Year 2004)***	314,290.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	124.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	2,180.00	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	2,175.35	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 27 Lincoln
District: 0533 Yaak Elem

*******	se renected on the 1-12000 ini	an Suuget 10	FY 2005-200	)6		3 Voor Avo Al	NIR.
1.	CERTIFIED ANB					3 Year Avg Al	
	dget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	YAAK K-8	6	20,275.00	26,193.00	8	20,275.00	34,922.40
2.	* DIRECT STATE AID	)					24,673.24
3.	FY2006 BUDGET LIN	MITS					
	* a. Required % of Sp		•				75%
	* b. BASE Budget						45,711.42
	* c. Maximum Budget						57,139.27
	* d. Highest Budget W			DACE			59,214.73
	excluding tuition,  * e. Highest Budget W						74,294.60
	* f. Highest Voted An						15,079.87
4	G	,	,				13,079.07
4.	* a. FY 2004-2005 BA						54.012.24
	* b. FY 2004-2005 M	U					54,013.24 67,516.55
	* c. FY 2004-2005 AN		C				07,510.55
	* d. FY 2004-2005 Ad						67,516.55
	* e. FY 2004-2005 Ov	-	_				13,503.31
	* f. FY 2004-2005 Eq		•	_			alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):		-	
	NOTE: Block Grant Eligil funding listed. Block Gra	blity Status =	= "Yes" means Ol	PI records indicate			ceive the
	Block Grant Eligibility	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	Dispropor	tionate Costs				1.314737924
	Special Education Alle	owable Co	st Payments				
	* a. Instructional Bloc	k Grant En	titlement [IBG :	rate X ANB]			832.26
	* b. Related Services l	Block Gran	t Entitlement [R	SBG rate X AN	B]		277.38
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)_			0.00
	* d. Total Special Edu		•			5c]	1,109.64
	<b>Prorated Cooperative</b>	-		_	-		
	* e. Related Services l	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

	unty: trict:	27 Lincoln 0533 Yaak Elem			
	Rec	uired Local Match			
	* f(i).	District's Required Match for IBG [5a X 0.33]			274.65
	f(ii)	District's Required Match for RSBG [5b X 0.33]			91.54
	* f(iii	) District's RSBG Match to be Paid by District to Coo	perative [5e X 0.	33]	N/A
	* f(iv	Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			366.19
	Miı	nimum Special Education Budget To Avoid Reversi	ons		
	* g.	Minimum Special Education Budget to Avoid Rever			
		[5a + 5b + 5f(iv)]			1,475.83
6.		EXIBILITY FUNDING (ESTIMATED):  E: Statewide appropriation, school count, and large school cont.	ount are subject to	change through Octob	er enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year ave average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	ınt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school arge school count]	ol count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GTI	B:	
			Elementary	High School	
		inty			
	a.	Tax Year 2004 County Taxable Value	1011	25,383,210.00	
	b.	FY 2004-05 County ANB (Budgeted)		1,197	
	c.	County Retirement Mill Value per ANB	13.99	21.21	
		trict	EEE 070 00	<b>%</b> T / A	
	d.	Tax Year 2004 District Taxable Value		N/A	
	e. f.	FY 2004-05 District ANB (Budgeted)  District Debt Service Mill Value Per ANB		N/A N/A	
			30.33	1 <b>N</b> /A	
	** g.	tewide Statewide Retirement Mill Value per ANB	21.59	42.86	
	g.	Sandwide Remement with value per AND	41.33	72.00	

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24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 27 Lincoln
District: 0533 Yaak Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	22,658.72	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	760.58	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	438,175.10	N/A
	(e)	District taxable valuation (Tax Year 2004)***	555,879.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,305.21	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	1,305.21	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 27 Lincoln

District: 0534 Trego Elem

		E	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	TREGO K-8	49	20,275.00	213,698.80	53	20,275.00	231,122.40
2.	* DIRECT STATE AID	)					112,374.64
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b. BASE Budget						213,207.66
	* c. Maximum Budge						269,639.29
	* d. Highest Budget V			DACE			263,354.27
	excluding tuition,  * e. Highest Budget V						269,639.29
	* f. Highest Voted Ar						6,285.02
4.	PRIOR YEAR INFO						0,203.02
4.	* a. FY 2004-2005 BA						211,609.50
	* b. FY 2004-2005 M	_					265,127.62
	* c. FY 2004-2005 Al		•				57
	* d. FY 2004-2005 Ac						265,127.62
	* e. FY 2004-2005 O	-	•				50,146.61
	* f. FY 2004-2005 Ed		•	•			alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	= "Yes" means OI	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			6,796.79
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo			_			1,191.52
	* d. Total Special Edu		•			5c]	7,988.31
	Prorated Cooperative	•	`	•	• /		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		2,265.27

Cou	inty:	27 Lincoln			
Dist	trict:	0534 Trego Elem			
	Rec	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			2,242.94
		District's Required Match for RSBG [5b X 0.33]			N/A
		) District's RSBG Match to be Paid by District to Coope			747.54
		) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			2,990.48
	Mi	nimum Special Education Budget To Avoid Reversion	ns		
	* g.	Minimum Special Education Budget to Avoid Reversi			
	C	[5a + 5b + 5f(iv)]			9,787.27
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large school cou	unt are subject to	change through Octol	per enrollment
	cou	nt.			
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average			
		average] + [(20% statewide appropriation / statewide p	prior year ANB)	) X	
	f.	district prior year ANB] District K12 Public School Funding			
	1.	[(15% statewide appropriation / statewide school coun	at) v district		
		school count]	it) A district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	l count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	NT FUND GTI	3:	
			Elementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,814	1,197	
	c.	County Retirement Mill Value per ANB	13.99	21.21	
	Dis	trict			
	d.	Tax Year 2004 District Taxable Value	1,065,077.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	57	N/A	
	f.	District Debt Service Mill Value Per ANB	18.69	N/A	
	Sta	tewide			
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	
	1.	Enviller Communication Mill Malors was AND	24.00	40.50	

24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 27 Lincoln
District: 0534 Trego Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	88,005.30	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,179.15	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	1,724,771.06	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,065,077.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	660.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	15,287.62	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	9,362.18	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	1,191.52	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.